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Materials On Tax Policy

Volume I

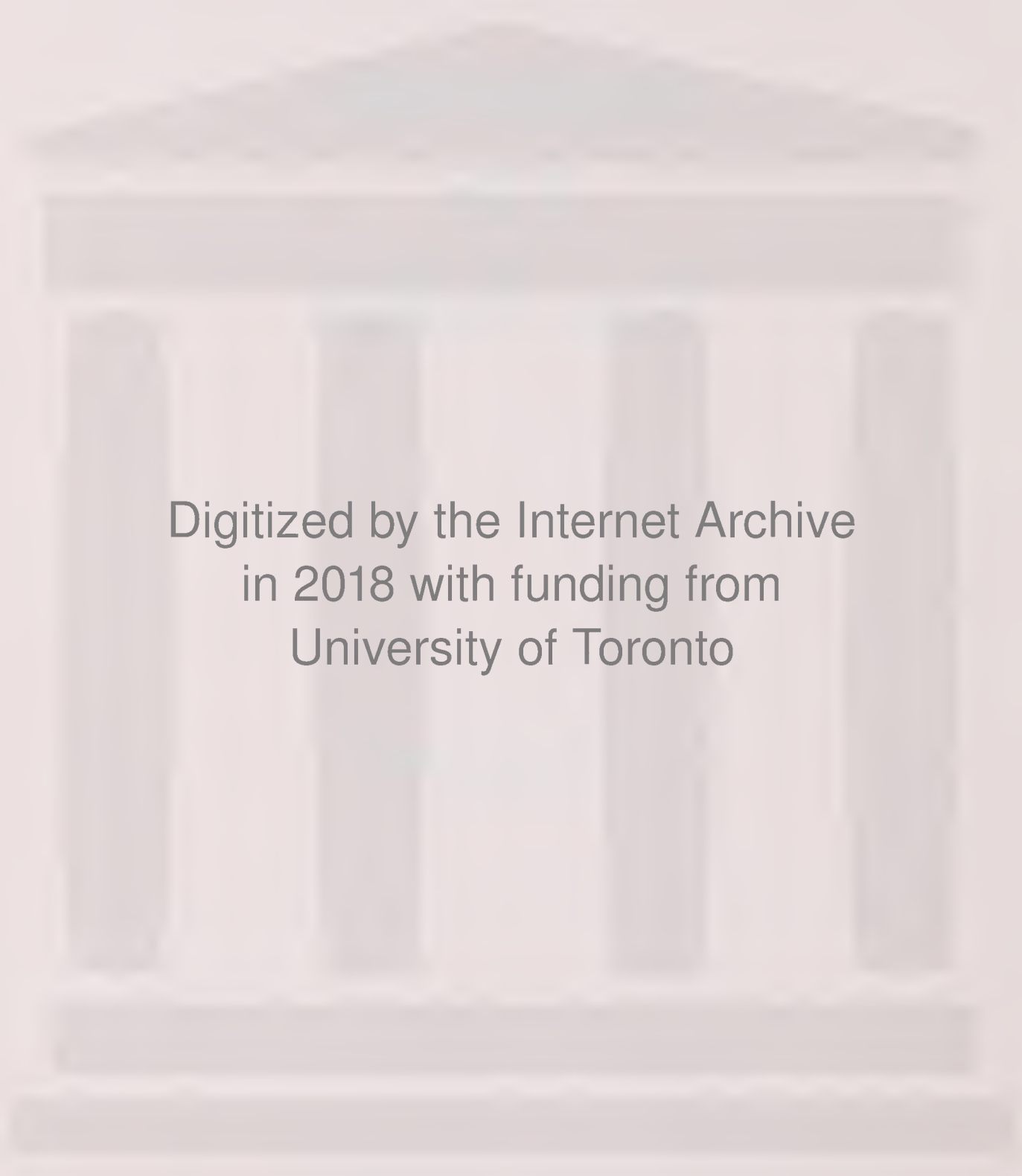
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Tax Policy – Personal Taxation

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Required Reading:

“Canadian Tax Policy Issues at the Millennium” in Robin W. Broadway and Harry M. Kitchen, eds., *Canadian Tax Policy* 3rd ed. (Toronto: Canadian Tax Foundation, 1999), pp. 1-50. 1

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Class 2: Methodologies of Tax Policy

Required Reading:

“The Principles of Taxation” in Robin W. Broadway and Harry M. Kitchen, eds., *Canadian Tax Policy* 3rd ed. (Toronto: Canadian Tax Foundation, 1999), pp. 51-88. 72

Henry C. Simons, “Introduction” in *Personal Income Taxation: The Definition of Income as A Problem of Fiscal Policy*, (Chicago: University of Chicago Press, 1938), pp. 1-40. 92

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Marjorie Kornhauser, “Equality, Liberty, and a Fair Income Tax” (1996), 23 *Fordham Urb. L.J.* 607-61. 144

Classes 3-4: Alternative Tax Bases

Required Reading:

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“The Principles of Taxation” in Robin W. Broadway and Harry M. Kitchen, eds., *Canadian Tax Policy* 3rd ed. (Toronto: Canadian Tax Foundation, 1999), pp. 88-102, 484-89. 182

Edward J. McCaffery, “Tax Policy Under a Hybrid Income-Consumption Tax” (1992), 70 *Tex. L. Rev.* 1145-1218. 192

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Eric Rakowski, “Can Wealth Taxes Be Justified?” (March 2000) UC Berkeley School of Law Public Law and Legal Theory Working Paper No. 20. Forthcoming in *Tax L. Rev.*, Vol. 53(3)..... [Not in course book]

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Donna M. Byrne, “Progressive Taxation Revisited” (1995), 37 *Ariz. L. Rev.* 739-88. 275

Joseph Bankman and Thomas Griffith, “Social Welfare and the Rate Structure: A New Look at Progressive Taxation” (1987), 75 *Cal. L. Rev.* 1905-67..... 322

Lawrence Zelenak and Kemper Moreland, “Can the Graduated Income Tax Survive Optimal Analysis?” (1999), 53 *Tax L. Rev.* 51-93.....354

Class 6: The Tax Unit and Income Attribution

Required Reading:

- Louise B. Dulude, "Taxation of the Spouses: A Comparison of Canadian, American, British, French and Swedish Law" (1985) 23 *Osgoode Hall L.J.* 67-129..... 377
- Michael J. McIntyre and Oliver Oldman, "Taxation of the Family in a Comprehensive and Simplified Income Tax" (1977), 90 *Harv. L. Rev.* 1573 at 1573-1607.....409
- Lawrence Zelenak, "Marriage and the Income Tax" (1994), 67 *S. Cal. L. Rev.* 339-405.....427

